Transaction Date: 01/19/1863, Rate Paid: 10/1/1862 – Sale or Transfer Stock
This document is another assignment for the sale or transfer of stock, in
this case it's the Mine Hill Schuykill Railroad Company. This is another
EMU with an imperforate Power of Attorney stamp. First Issue revenue
stamps were often found imperforate or part perforate in the early months
following the implementation of the Revenue Act of 1862 to facilitate taxing
before the perforation machines were fully functional.

EMU

W.S.	Know all Men by these Presents, That the undersigned, for value received, do hereby irrevocably constitute and appoint Tunes J. M. Collins
9	
1	to be my true and lawful attorney, for me and in myname and behalf, to sell, assign
1	and transfer unto or any other
X	person or persons,
	person or persons,
	And further, one or more persons hider funto substitute with like power.
- LAUE	Hu witness whereof, have hereunto set my hand and seal this 1916
-	day of the first mutt 1863
	Witnesses present,
1	day of the first hunth 1863 Witnesses present, Inn Garrett.

Transaction Date: 8/3/1869, Rate Paid: 10/1/1862 – Sale or transfer of stock
This Power of Attorney, executed in Boston, MA., allows for the sale, assign and transfer of 200 shares of stock in the Boston & Providence Railroad Co.

Sold by C. K. Darling, Law Stationer, 15 Exchange Street	st, Boston.
Know all Men by these Pr	csents, That for value,
Trastis undy the will do	hereby make, constitute
and appoint irrevocably of	W. Thomas.
power of substitution for se	and in our name,
and on ver behalf, to sell, assign, and to Ludding insulte Davide M. Balfour 200 Thares now standing in ver	ansfer unto
200 Thaves now standing in ver	name, in the Capital
or Joint Stock of the Providence P.	R.60.
And the said Attorney is he	
make and pass all necessary Acts for	the said Assignment
and Transfer. Witness ow hand, and seal, Bos	An Ceng 3 1869
Ciomed conled and delivered !	
Ollow Mapell. John Ja	Journal L. S. &
For value received, appoint irreve	ocably,
as	Substitute, with all
the powers above given to	
Signed, sealed and delivered?	186
in presence of	L.S.
HO CONTRACTOR	The state of the s
Towns of the control	

Transaction Date: 12/20/1866, Rate Paid: 10/1/1862 – Sale or transfer of stock
There are 2 documents literally pinned together. The first is a Power of
Attorney for the sale of Central Rail Road and Banking Company bond
shares. This pays the correct \$.25 tax established on 10/1/1862.

Transaction Date: 12/21/1866, Rate Paid: 8/1/1864 Performance of any duty
The second document is an \$1,800 Surety Bond for the performance of the
duties outlined as it pertains to the sale of stock noted in the Power of
Attorney above. It pays the correct \$1.00 Bond, Surety rate. An interesting
pair not usually found tied together.



Transaction Date: 11/21/1866, Rate Paid: 8/1/1864 – Not specified elsewhere
This Power of Attorney document assigns George Adamson the power to
sign and endorse promissory notes, bills of exchange, accept and sign drafts
and to endorse all bills, notes and checks. This is quite an array of powers.
This \$.50 tax is correct per the 8/1/1864 amendment.

[No. 120.-F.] Printed and sold by John C. Clark & Son, 230 Dock Street. Know all Men by these Presents, THAT Charles Gaeder and William Adamson trading under the firm of Gaeder Adamson To make, constitute and appoint George Adamson of the city of Philad" our true and lawful Attorney for US and in our name place and Stead to dign and endorse for us promissay notes and bills of Exchange to accept drafts made on us - to sign drafts for money due us - to en dose all notes, due bills, drafts thecks drawn to our order and to sign checks drawn on the Giran national Sank and the Shelad "Vational Bank with power also an Attorney or Attorneys, under for that purpose to make and substitute, and to do all lawful acts requisite for effecting the premises; hereby ratifying and confirming all that the said attorney or substitute or substitutes shall do therein by virtue of these presents. In witness whereof, we have hereunto set our hand, and seals the titling fus day of rounder in the year of our Lord one thousand eight hundred and Sixty Six Signed, sealed and delivered, in the presence of us, In Manghy Am Adamson

Transaction Date: 10/4/1867, Rate Paid: 8/1/1864 – Not specified elsewhere Here is an example of a Power of Attorney document, assigning H.W. Biddle and J. Peale power of attorney to sign and endorse checks for payments only for October 18th and 19th, 1867. This \$.50 tax is correct per the 8/1/1864 amendment.

arkanistis.	Znow all Men by these Presents,
Topomora (1)	THAT We - Thunas aBiddletto
	no make, constitute and appoint St.W. Biddle Wash; Reale,
	or enthe ofther
	the checks in hirard hahar at Brofthiladelphia and
Text	Checks in Mara (nana at Bhoffhiladelphia and
193	to enduse all cheeks worders for payment of mones
Likapatiett	to enduse all checks wordens for payment of monies to no during October 18+19th 1867.
ALMINA MILES	
是出	with power also an attorney or attorneys under for that purpose to make and substi-
	the said attorney or substitute or substitutes shall do therein by virtue of these presents.
	En celituess, whereof, have hereunto set and hand and seal the
	day of Weboke _ in the year of our Lord one thousand eight hundred and
25	Signed, sealed and delivered, in the presence of
DERES IN THE	Charles. Hall Thos. a Biddletto,

Probate of Will - Taxed from 1862 - 1872

Rate Paid: \$.50/Value of estate up to \$2500

<u>Probate of Will</u> – This is the document generated when a will was executed or probated by a judge or a letter of administration from the court was created. The fine for omission was \$100 for each offense.

Scan - 2X Enlargement of seal

Transaction:	Revenue Stamp:
Beginning 10/1/1862:	
Value of estate up to \$2,500	\$.50
Over \$2,500 to \$5,000	\$1.00
Over \$5,000 to \$20,000	\$2.00
Over \$20,000 to \$50,000	\$5.00
Over \$50,000 to \$100,000	\$10.00
Each add'l \$100,000 or fraction	\$10.00
Beginning 8/1/1864	
Value of estate up to \$2,000	\$1.00
Each add'l \$1,000 or fraction	\$.50
Beginning 3/1/1867	
Value of estate up to \$1,000	Exempt



Transaction Date: 3/31/1863, Rate Paid: 10/1/1862 – Value of estate up to \$2,500 This Letter of Administration from Somerset County, MD is paying the correct \$.50 tax. It has an embossed seal of the Orphans Court, depicting the grim reaper with a scythe and the caption "Memento Mori" (Remember Death).

 Transaction Date: 3/12/1870, Rate Paid: 8/1/1864

This Probate of Will is paying the \$5 tax via a Conveyance \$5 revenue stamp. The size of the estate is often not listed, thus, there is no way of knowing if the tax paid is correct. In some cases, the value of the estate is given indirectly, via one half of the penal sum of the bond. In this case, the bond is \$18,000, which would put the value of the estate at approximately \$9,000 which the \$5 tax paid would be correct. The directions are clear that the administrators will return to the court within 3 months with the estate value. Note the stamp cancellation – The probate judge signed his name and his title. This is quite uncommon.

Transaction Date: 7/30/1864, Rate Paid: 10/1/1862 – value of estate up to \$2,500 This Letter of Administration pays the 1862 rate of \$.50 for estate values up to

\$2,500. In this case, the estate is valued at \$737.89.

lx
Tinow all Men, That we Elizabeth Stevens, and William J. Wallace
are bound unto the State of Indiana, in the penal sum of Ten
Mous auddollars, for the payment of which we, jointly and seve-
dated the 30 day of Deely 1864
The Condition of the above Obligation is, That if the above bound shall faithfully discharge the
estate of Secry Tust as administrator of the
then the above obligation is to be void, else to remain in full force.
Elisal th Stores (SEAL)
CALL 19 P ALL SCAL

Dollars, current money, to the payment of which, well and truly to be made, we ecutors and administrators, jointly and severally, firmly by these presents.	
WITNESS our hands and seals this 18th day of Mu	1890
Atherens, The Probate Court in and for the County of Ross, and Sta	te of Ohio,
appointed Said Lange Wolfe and administral of	Misteur
19cure administra Con	h
of all and singular the goods and chattles which were of	semme.
Tate of said County, decea	seu.
How the Condition of the above Obligation is such, that if the said	in Benner
ventory of all moneys, goods, chattles, rights and credits of the deceased, which possession or knowledge; and also, if required by the Court, an inventory of the To administer according to law, all the moneys, goods, chattles, rights and credit of the possession of the administration or to the possession of any other per To render upon oath, a true account of the administration within eighteen maken required by the Court or the law. To pay any balance remaining in the contraction into Court, in case any will of the deceased shall be hereafter duly proving the court of the court of the law shall direct. And tration into Court, in case any will of the deceased shall be hereafter duly proving the court of the court of the court of the law shall direct.	e real estate of the deceased edits of the deceased, and the which shall at any time come con for the control on the settlement to deliver letters of administration.
Signed, sealed and delivered in presence of Seorge Wolfe ast Chrustian	Banana II. S.
Probate Judge.	(Bessel L. S.
6. hobins, J. P. Justo Henry H.	Elhour L. S.
To not the	L. S.
THE THE PART OF TH	Only and the second of the sec
PARCONANTE & MINORES.	L. S.

Transaction Date: 5/2/1863, Rate Paid: 10/1/1862 – Over \$2500 to \$5000 This Letter of Administration details the actions to be taken by the wife of the deceased to administer the assets in his estate to pious purposes. She is to collect all monies owed to her late husband and pay all debts that he owed. This has an imperforate pair of Probate of Will stamps paying the required \$1 tax. *This is a very rare EMU with less than 5 known*.

EMU



etters of Administration.

The Register for the Probate of Wills and granting Letters of Administration in and for the county aforesaid, in the Commonwealth of Pennsylvania. To

Mrs Rebecca Jane Bennett

GREBULNG.

of the Sound hip of Loyalhanna Westmoreland County, and State of Pennsylvania, deceased, lately died intestate, [as is affirmed] ho having whilst ho lived and at the time of his death, divers goods, chattles, and credits within said State and Counties, by means whereof the full disposition and power of granting the Administration of all and singular, the goods, chattles, and credits of the said decedent, and auditing the accounts, calculation, and reckoning of said Administration, and a final dismission of the same to me, is manifestly known to belong: I desire that the goods, chattles, and credits of the said decedent may be well and truly administered and disposed of to pious uses, and do hereby grant unto the said

Rebecca Saw Benneth

[in whose fidelity in this behalf I very much confide,] full power by the tenor of these presents, to administer the goods, chattles and credits of the said decedent within the said counties: and also to ask, collect, sue for, levy, recover, and receive the credits whatsoever of the said decedent, which at the time of his death were owing, or to him did in any wise belong, and to pay the debts in which the said decedent stood obliged, so far forth as the said goods, chattles, and credits will extend, according to the rate and order of law, especially of well and truly administering the goods, chattles, and credits of the said decedent, and making a true and perfect inventory of all, and singular, the goods, chattles, and credits of the said decedent, and exhibiting the same into the Register's Office, at Greensburg, on or before the december of the said decedent.

Transaction Date: 3/21/1870, Rate Paid: 8/1/1864

What appears to be a Guardian Bond is, in fact, a certification by a Surrogate Court that of the status as guardian. This is a necessary first step in preparation for the Letters of Administration. A Surrogate Court is a court that, in some areas, is also called an Orphan's Court. Joseph Miller was selected as guardian of the property of Stephen Daymond, lunatic. The assumption is Mr. Daymond is deceased in that the \$8 tax paid is the probate tax based on the value of the estate of approximately \$16,000.

J. Isaaç Wortendyke, Surrogate of the County of Bergen, DO GERTIFY, that on the Twenty first day of march __ in the year of our Lord one thousand eight hundred and Seventy ___ the Orphans' Court of the County of Bergen, admitted Joseph B Miller _ of the County of Bergen as GUARDIAN of the Person and Property of Stephen Daymond, a Lunatie. being a minor, under the age of day of March in the year of our Lord one thousand eight hundred and Leventy -Isaac hortendyke

Transaction Date: 6/19/1863, Rate Paid: 10/1/1862 Over \$5,000 to \$20,000

This Last Will and Testament is paying the \$2 tax, setting the estate value between \$5,000 to \$20,000. As indicated by the transaction date and the 2 \$1 Probate of Will imperforate stamps, this is an EMU and a very scarce usage with 5 or less known to exist.

THE STATE OF OHO, Ashland of the same in the same with such and seal this year and search of the said TESTATOR, and in the presence of the said TESTATOR, and in the same to be the said Testators and in the presence of the said Testators, and wherever and in the presence of the said Testators, and in the presence of the said Testators, and we have a subject to the said Testators, and in the presence of the said Testators, and the time of executing the same to be the Lax Down and Testators, and in the presence of the said Testators, and the time of executing the same to be the Lax Down Will and Testament; that said Testators at the time of executing the same to be the Lax Down Will and Testament; that said Testators at the time of executing the same to be the Lax Down Will and Testament; that said Testators at the time of executing the same two of full age, sexual mind and memory, and not under any restaint.
THE STATE OF OHIO, Dersonally appeared in open Court, Actid. John Jones Sen THE STATE OF OHIO, Dersonally appeared in open Court, Actid. John Jones Sen The STATE OF OHIO, Dersonally appeared in open Court, Actid. John Jones Sen The STATE OF OHIO, Dersonally appeared in open Court, Actid. John Jones Sen The STATE OF OHIO, Dersonally appeared in open Court, Actid. John Jones Sen The STATE OF OHIO, Dersonally appeared in open Court, Actid. John Jones Sen The STATE OF OHIO, Dersonally appeared in open Court, Actid. John Jones Sen John Jones Sen The STATE OF OHIO, Dersonally appeared in open Court, Actid. John Jones Sen The STATE OF OHIO, Dersonally appeared in open Court, Actid. John Jones Sen John Jones Sen John Jones Sen The STATE OF OHIO, Dersonally appeared in open Court, Actid. Joseph John Jones Sen The STATE OF OHIO, Dersonally appeared in open Court, Actid. John John Jones Sen The STATE OF OHIO, Dersonally appeared in open Court, Actid. John Jones Sen The STATE OF OHIO, Dersonally appeared in open Court, Actid. John Jones Sen The STATE OF OHIO, Dersonally appeared in open Court, Actid. John Jones Sen The STATE OF OHIO, Dersonally appeared in open Court, Actid. John Jones Sen The STATE OF OHIO, Dersonally appeared in open Court, Actid. John Jones John Jones Sen John Jones John Jones Sen John Jones
THE STATE OF OHIO, Dersonally appeared in open Court, Land. Sarial Soilow John Jones Sen THE STATE OF OHIO, Dersonally appeared in open Court, Land. Ashland county, Ss. Dersonally appeared in open Court, Land. Last Wills 1833 Transparent of Janes. Last Wills 1833 Transparent of Janes. Lot of said County, deceased, who king duty overn according to Law, depose and say that the foregoing is the last WILL AND TESTAMENT of said Mills. Charles. Like said TESTATOR, and in last pursence, as the attesting Witnesses, at the request of the said TESTATOR, and in last pursence, and in the presence of each other, and that Re. signed the same in our presence, and acknowledged the same to be Leid. Last Will and Testament; that said Testator at the time of executing the same to be Leid. Last Will and memory, and not under any restraint
THE STATE OF OHIO, Dersonally appeared in open Court, Land. Sarial Soilow John Jones Sen THE STATE OF OHIO, Dersonally appeared in open Court, Land. Ashland county, Ss. Dersonally appeared in open Court, Land. Last Wills 1833 Transparent of Janes. Last Wills 1833 Transparent of Janes. Lot of said County, deceased, who king duty overn according to Law, depose and say that the foregoing is the last WILL AND TESTAMENT of said Mills. Charles. Like said TESTATOR, and in last pursence, as the attesting Witnesses, at the request of the said TESTATOR, and in last pursence, and in the presence of each other, and that Re. signed the same in our presence, and acknowledged the same to be Leid. Last Will and Testament; that said Testator at the time of executing the same to be Leid. Last Will and memory, and not under any restraint
THE STATE OF OHIO, Dersonally appeared in open Court, Lasted. Sarial Soider John Jones Sen THE STATE OF OHIO, Dersonally appeared in open Court, Lasted. Ashland county, Ss. Dersonally appeared in open Court, Lasted. Suider and John Joues Alexa. Subscribing videoses to the foregoing is the last WILL AND TESTAMENT of said Johnson, depose and say that the foregoing is the last WILL AND TESTAMENT of said Johnson, at the request of the said TESTATOR, and in last pursence, and in the presence of each other, and that he signed the same in our presence, and acknowledged the same to be heir. Last Will and Testament; that said Testator at the time of executing the same to be heir. Last Will and Testament; that said Testator at the time of executing the same was of full age, sound mind and memory, and not under any restraint
THE STATE OF OHIO, I Dersonally appeared in open Court, I daid. John Jones Sen THE STATE OF OHIO, I Dersonally appeared in open Court, I daid. ASHLAND COUNTY, SS. I Dersonally appeared in open Court, I daid. Jest Mills 1933 manner of Jalen Jest Land Land. Substitute and Jester Jest Land. Jest County, deceased, who being duly sworm according to Jaw, depose and say that the foregoing is the last WILL AND TESTAMENT of said Jesters. Gladely and deceased, that they subscribed their names thereto, as the attesting Wenesses, at the request of the said TESTATOR, and in the presence of each other, and that As signed the same in our presence, and acknowledged the same to be deed. Last Will and Testament; that said Testator at the time of executing the same to be deed. Last Will and memory, and not under any restraint
THE STATE OF OHIO, ASHLAND COUNTY, SS. Dersonally appeared in open Court, Land. Said Remay, decased, who being duly sworn according to Jaw, depose and say that the foregoing is the last WILL AND TESTAMENT of said Alexa. She did they subscribed their names thereto, as the altesting Witnesses, at the request of the said TESTATOR, and in the presence of each other, and that he signed the same in our presence, and acknowledged the same to be bless. Last Will and Testament; that said Testaror at the time of executing the same to be bless. Last Will and memory, and not under any restraint
John Jones Sen THE STATE OF OHIO, { Dersonally appeared in open Court, Darid. ASHLAND COUNTY, SS. { Dersonally appeared in open Court, Darid. And John Jones Sen Jon
THE STATE OF OHIO, ASHLAND COUNTY, SS. Dersonally appeared in open Court, David And Ashland County, SS. Dersonally appeared in open Court, David Strider and Jether Joure Alexanders of Suitable and Strider and Suitable and Suitable and Suitable and Suitable and say that the foregoing is the last WILL AND TESTAMENT of said Jether and say that the deceased, that they subscribed their names thereto, as the attesting Witnesses, at the request of the said TESTATOR, and in has presence, and in the presence of each other, and that he signed the same in our presence, and acknowledged the same to be held. Last Will and Testament; that said Testator at the time of executing the same was of full age, seend mind and memory, and not under any vestimint.
THE STATE OF OHIO, ASHLAND COUNTY, SS. Dersonally appeared in open Court, David And Ashland County, SS. Dersonally appeared in open Court, David Strider and Jether Joure Alexanders of Suitable and Strider and Suitable and Suitable and Suitable and Suitable and say that the foregoing is the last WILL AND TESTAMENT of said Jether and say that the deceased, that they subscribed their names thereto, as the attesting Witnesses, at the request of the said TESTATOR, and in has presence, and in the presence of each other, and that he signed the same in our presence, and acknowledged the same to be held. Last Will and Testament; that said Testator at the time of executing the same was of full age, seend mind and memory, and not under any vestimint.
THE STATE OF OHIO, ASHLAND COUNTY, SS. Dersonally appeared in open Court, David. Anider and filter forced alexand subscribing witnesses to the Smider of said County, deceased, who being duly owern according to Law, depose and say that the foregoing is the last WILL AND TESTAMENT of said fittered. Claration Witnesses, at the request of the said TESTATOR, and in last presence, and in the presence of each other, and that Testament; that said Testator at the time of executing the same to be last. Last Will and memory, and not under any restraint.
Last Will have many more of Janes Cladder witnesses to the lot of said County, deceased, who being duly sworm according to Law, depose and say that the foregoing is the last WILL AND TESTAMENT of said Janes Cladder and say that the deceased, that they subscribed their names thereto, as the attesting Witnesses, at the request of the said TESTATOR, and in has presence, and in the presence of each other, and that he signed the same in our presence, and acknowledged the same to be held. Last Will and Testament; that said Testamer at the time of executing the same was of full age, sound mind and memory, and not under any restraint
Last Will have many more of Janes Cladder witnesses to the lot of said County, deceased, who being duly sworm according to Law, depose and say that the foregoing is the last WILL AND TESTAMENT of said Janes Cladder and say that the deceased, that they subscribed their names thereto, as the attesting Witnesses, at the request of the said TESTATOR, and in has presence, and in the presence of each other, and that he signed the same in our presence, and acknowledged the same to be held. Last Will and Testament; that said Testamer at the time of executing the same was of full age, sound mind and memory, and not under any restraint
Last MINE MED ME TO JAINE L. Cladder witnesses to the lot of said County, deceased, who being duly sworn according to Law, depose and say that the foregoing is the last WILL AND TESTAMENT of said JAMALL Gladder deceased, that they subscribed their names thereto, as the attesting Witnesses, at the request of the said TESTATOR, and in has presence, and in the presence of each other, and that he signed the same in our presence, and acknowledged the same to be Line. Last Will and Testament; that said Testaror at the time of executing the same was of full age, sound mind and memory, and not under any restraint.
foregoing is the last WILL AND TESTAMENT of said JELLAL GLA LLAN deceased, that they subscribed their names thereto, as the attesting Witnesses, at the request of the said TESTATOR, and in Last presence, and in the presence of each other, and that Le signed the same in our presence, and acknowledged the same to be List. Last Will and Testament; that said Testaror at the time of executing the same was of full age, sound mind and memory, and not under any restraint.
foregoing is the last WILL AND TESTAMENT of said JELLIL GLANGEN and say that the deceased, that they subscribed their names thereto, as the attesting Witnesses, at the request of the said TESTATOR, and in the presence of each other, and that he signed the same in our presence, and acknowledged the same to be held. Last Will and Testament; that said Testator at the time of executing the same was of full age, sound mind and memory, and not under any restraint
Testament; that said Testaror at the time of executing the same was of full age, sound mind and
Testament; that said Testaror at the time of executing the same was of full age, sound mind and memory, and not under any restraint
Testament; that said Testaror at the time of executing the same was of full age, sound mind and memory, and not under any restraint
memory, and not under any restraint
Farid Snider
John tones
Sworn to and subscribed in open Grant die 1914
Sworn to and subscribed in open Court, this 19th: day of June
Oran D. Jane Probate Judge.

In testimony herrof I have here unto set my hand and seal this yth day of april A.D. 1863.

<u>Protest</u> – This covers legal protests against checks, notes or marine express company deliveries. Exemptions included receipt for delivery of property and court decrees. The fine for omission was \$100 for each offense.

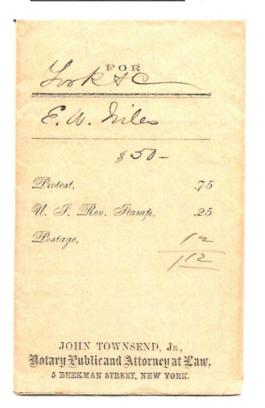
Transaction:	Revenue Stamp:
Beginning 10/1/1862:	
Protest on check or note or marine protest.	\$.25

Transaction Date: 4/27/1864, Rate Paid: 10/1/1862

The Protest to the right, which shows both the protest submission and the promissory note that is under protest, was refused payment by Park Bank. This resulted in this protest being submitted in the State of New York. The \$.25 tax was correct for this transaction. In addition, the \$.01 telegraph stamp on the Inland Exchange promissory note was also correct. The 3/3/1863 Inland Exchange rate was in effect at this time which requires a \$.01 tax if payable within 33 days and over \$20 and under \$200.

The costs requesting to be recovered are listed below:

50% scan of re-





Transaction Date: 6/21/1867, Rate Paid: 10/1/1862

The 10 day Inland Exchange below, dated 06/08/1867 is being protested by an Indiana notary public for non-payment to the Harrison Bank. The \$.25 tax is hidden by the Inland Exchange note, thus the scan.

50% scan of header covered by Inland Exchange



Jadianapolis, June 8 th 1867

Jen days

Jen da

authority duly commissioned and sworn, uving in granuary or ellarion, and State aforesaid, at the request of such in holders of the original Monusous Meta hereto attached, after the close of Bank hours presented the same to lashing I Warren Bank but and demanded payment thereof, the time limited for payment having expired, whereto I was answered Manual in Bank

and by these presents do solemnly Protest as well against the Drawer and Endorser of said www say we as all others whom it may concern, for exchange, re=exchange, and all costs, charges, damages and interest, suffered or to be suffered for the want of way of said with a dadressed written notice thereof to the Leve Twee Endorser of

Transaction Date: 1/2/1864, Rate Paid: 10/1/1862

Protest

The Inland Exchange below, dated 10/2/1863 is being protested by a notary public for non-payment. According to the large stamp on the document itself, it was paid at the Bulls Head Bank.



State of Helv Hork, city and county of New York.

I hereby certify that the annexed Bromissory Note was this day duly Protested by me for non-payment.

Dated, New York, January 2 180

E. Stephenson Notary Public.

5	lanning 1670	2	
6	227, Wester Bas	his Do, 6th	1871
160	M 4 PM PR	1 Natur	. ,
L. UN	of Month.	after date for value recei	ived me
15 hrem	ise to pay to the order of	Wal to use in	100
Man And Man	Definition of the	to with	60 00
A CO	o Humebreel & to	venly Jeven -	Dellais too
Laye	ableat any Bush	In Bank	or aniil
The second of th	ad at the second of the	Comment of the second	Esq
Cutter Tower &Co. Stationer's Boston	Que Que	My me-	1-9-1
Doston Williams	U	M.H. Whi	6,00

Lank and demanded payment which was represed their bring no funds their to meet it

The note remaining unpaid, I have officially notified the makers and survey of the said default by notices and drussed to

Transaction Date: 1/9/1872, Rate Paid: 10/1/1862

This PROTEST crossed the boundary from the First Issue Revenue Stamps to the Second Issue Revenue Stamps. The Protest, paying \$.25 tax via a Second Issue revenue stamp against an Inland Exchange paid with a \$.15 First Issue revenue stamp.

these Presents do solemnly PROTEST, against the Drawer of said Note Endorsers, and all others concerned therein, for Exchange, Re-Exchange, and all

Costs, Charges, Damages, and Interest, suffered and sustained, or to be suffered and sustained by reason or in consequence of the non-payment thereof.

Thus done and protested in Boston aforesaid, and my Notarial Seal affixed, the day and year first above written.

Fees, 150 Stamp, 25

Stamp, 25 Postage, Expenses,

Charges, \$ 175



Yotary Zublic.

Receipt - Taxed from 1864 - 1870

Rate Paid: \$.02/Receipt

Transaction:	Revenue Stamp:
Beginning 8/1/1864:	
Receipt	\$.02
Beginning 4/1/1865:	
Receipts of express companies exempt	
Beginning 10/1/1870:	
Tax on receipts was rescinded	

Receipts are extremely common, possibly the most common transaction from 1864 through 1870. They also provide a very rich look at many aspects of society that both individuals and companies dealt with every day. Payment of the tax was required for the payment of any sum of money or for the payment of debt exceeding \$20. Exceptions were for the satisfaction of mortgages, court decrees or receipt of delivery of property. No Receipt tax stamps were printed. Receipts used any of the many \$.02 stamps available.

Transaction Date: 4/3/1866, Rate Paid: 8/1/1864
This receipt to the Silas Pierce & Co. shows that the freight noted was received for shipment on the Providence Railroad Co.

	RAILROAD CORPORATION Boston; Juil, 3 d 1866 Hollis & Gunn, Prs.
MARKS AND NUMBERS.	Received from SILAS PEIRCE & CO.
a.S.G. C	Five Banels do
he or they first paying freight for the same,	ed as above, which the Company promises to forward by its Rail Road, and deliver or order, at its Depot in at the rate customary per ton of 2,000 pounds. For the Corporation.

Transaction Date: 4/26/1870, Rate Paid: 8/1/1864

This receipt with 2 \$.01 Proprietary stamps is a Nominally Illegal Use receipt. Proprietary stamps are specified for Schedule C items, not Schedule B. It confers the rights to manufacture Sun-Light Oil to Charles Hill for the cost of \$2. The Family Right to manufacture this toxic brew was generated as a receipt to attempt to confer legitimacy on a document of questionable legality. If read through, it reads like a patent but no such patent exists.

The same in his own family, to wit: the sight to use it in his private Augusting House, his Thop, Those, Office or other place or places whatsoever the same to be sold, or communicate to others his the Sheephe, or act of not his own. The said and the s

FAMILY RIGHT FOR THE SUN-LIGHT OIL.

In consideration of Two Dollars received from Medale Hoffell of the Down of Tratain Bounty of Mess Sandow

Transaction Date: 12/15/1868, Rate Paid: 8/1/1864

This receipt is not for goods received but for services rendered to The Chicago Rolling Mills, signed and witnessed by Daniel Maloney.



	SAN FRANCISCO, Nov 27th 1865
	RECEIVED from Moleman 460
	in good order, on board the Ship Sansparell
	for the following Packages
	MARKED: 13 Bbls Beef 196
	0 1000
-	(C) 13 13613 18eef
-	The state of the s
-	
191	rinted and sold by Wm. B. Cooke & Co., Importing and Jobbing Stationers 624 Montgomery :

Transaction Date: 11/27/1865, Rate Paid: 8/1/1864

This receipt is for a shipment of 13 barrels of beef, transported on the ship Sansparell to San Francisco by William Coleman and Co.

Rate Paid: 8.02/Receipt Receipt

Transaction Date: 11/20/1869, Rate Paid: 8/1/1864

This document acknowledges the receipt of a check for goods using a \$.02 revenue stamped document.

79 BEEKMAN-ST.,	268 MARKET-ST.
New York,	Newark, N. J.
	dompkins & Co.
	mpkins' Patent Gig Trees,
	LES, &C.
1/1	
(A MENTE	185
ME Ome	of The VOIT
	HARAGE
	ch 1 . 1
	We have received
your favor of	enclosing
(18/s	26
Copp Menic	
1/	Maria
which we enter to see	ur account with thanks.
anun ae emei io goi	ar account with inanno.
- 1 /c 1	121 direct
C	
Respectfully,	Yours, Ellewine 16
	(19 mayer

"BYLON LINE."

ON AND INSURANCE CO'S

VIA PENNSYLVANIA R.R.

The Union Transportation and Insurance Company, which is the Proprietor of the #UNION LINE, and which issues Lading, is a Corporation of the State of Pennsylvania, having a real capital.

s and controls the Cars of its Line, which are new and of "Broad Tread," intended to run through between the Eastern and Western rective of changes of guage. The Tunion Line, reaches the West over the Pennsylvania Railroad, and is the authorized Fast of that Road, and is worked on all the Routes over which it undertakes to transport, under contracts which secure to the property

D. S. GRAY, Gen'l Sup't, Cincinnati, Ohio.

its charge, the best facilities for fast and uniform movement that the Roads over which it passes possess.

AGENTS:

GEORGE J. HARRIS, No. 77 Washington Street, Boston. JACOB L. GOSSLER, No. 271 Broadway, Cor. Chambers St., N.Y H. W. BROWN, No. 27 West 3rd St., Cincinnati, O. J. E. MOORE, No. 324 Main St., Louisville, Ky. JAMES TALLMADGE, Memphis, Tenn-



AGENTS:

JOHN M'KNIGHT, No. 415 Chestnut Street, Philadelphia. CLARKE & CO., Pittsburgh. R. C. MELDRUM, No. 14 South Meridian St., Indianapolis, Ind.

W. W. CHANDLER, Cor. Randolph and La Salle Sts., Chicago, Ill. N. STEVENS, No. 49 Olive Street, St. Louis, Mo.

S. D. THATCHER, No. 239 North High St., Columbus, O.

P A	TITLE	TELEFICIAN TO TO TO	NEW	YORK	AND

If 1st CLASS, per 100 lbs., \$

| 1f 3d class, per 100 lbs., \$

| If 4th CLASS, per 100 lbs., \$

SPECIAL RATES

This Receipt to be presented without alteration or erasure.

MARKS.

Transaction Date: 4/26/1865, Rate Paid: 8/1/1864 This "Fast Freight Line" transport receipt, is paying for the receipt of the shipment.

To be transported by the Union Transportation and Insurance Company, and the Steamboats, Railroad Companies and Forwarding Lines, with which it connects, to

days, (Sundays excepted,) 🐠 Subject to a forfeiture of Five Cents per one hundred pounds for every day beyond the time specified. 😭

That the said Uyon Transportation and Insurance Company, and the Steambeas, Railroad Companies and Forwarding Lines with which it connects, and which receive soid property, shall not be liable by leakage of Oils or any kind of Liquids, breakage of any kind of Glass, Earthen or Queensware, the injury or breakage of Looking Glasses, Glass Show Cases, Picture France, Carboya of Acid, or articles packed in Glass, Stoves and Stove Furniture, Castings, Hollow Ware, Maclinery, Carringes, Furniture, Musical Instruments of any kind, Packages of Eggs, or for rusy of Iron, and of Iron articles, nor for injury to the hidden contents of each general content of Jenons or Otunges in Boxes, unless covered with cauvas; nor for loss in weight or otherwise, of Grain and Coffee in Bags, or Rice in Herces, for less or Jenons or Otunges in Boxes, unless covered with cauvas; nor for loss or designed on Hay, Hemp or Cotton; nor for the loss of Nuts in Eags, or Jenons or Otunges in Boxes, unless covered with cauvas; nor for loss of weight, or for condition of baleing, on Hay, Hemp or Cotton; nor for the loss of Nuts in Eags, or Jenons or Jenons or Otunges in Boxes, unless covered with cauvas; nor for loss or damage on any article or property whatever, by fire or other casualty while in Aransit or while in depots or places of translipment, or at Depots or Landings at point of delivery; nor for loss or damage on Avaigation while or Seas, Rivers, Lakes, or Canals. All goods or property under this Bill of Lading will be subject, at its owner's cost to necessary cooperage or baleing, and is to be transported to the Gumanies or Inulings of the Steambeas or Forwarding Lines at the point receipted to, for delivery.

It is FURTIER AGREED that the Union Transportation and Insurance Company, and the Steambeaus, Railroads and Forwarding Lines, with which it connects, shall not be held accountable for any damage or deficiency in packages after the same shall have been receipted for in good order by consignoes, or their Agents at or by the next Cons

Transaction Date: 10/31/1865, Rate Paid: 8/1/1864

This document is an entire payroll for the Boston & Providence RR, detailing the earnings of 42 men for one month's work. This is a receipt for services so the only taxable line items are those over

men \$20.	There	e are	25 S	uch	enti	ries,	taxe	ed a	t \$.o	2 ea	ch f	or a t	otal t	ax p	aid o	f \$.5	0.			1000		K CENT	NOTE:	(20) · 11						V	di .						
Total Amount. We, the subscribers, severally acknowledge to have received the amount set against our names.	8.3 53 11 . 1 Man lelle	61 or Michael Coughton	43 Mindle & eny	53 I Chemiak Comme	18 81 Thomas Donly	14 44 Jacob Hoapin	61 00 Bound delen	54 go bolix dron	46 811 Golen & Feeling	28 8/0 (midlaut tergins	53 y Jumos Sindan	48 61 - Chine de X offers		2 63 Sohn Xleson of Mr			of so Mellian			2 68 Muchael Mettinen	So on Condan Krailer	53 3/4 Concressor Frank		31 18 Momas & Hende	2 03 Danie Hemming Bear	50 75 muchael & Mahing	1 31 Charle Horals	44 83 Mencel Mungely	52 50 Parment Sotan	2.6 85 Counthalony	5.250 Milania ha Keny	14 10 outrich X Desception	4 0 10 Bolling Seller	50 783 Hardinlay 8 Carlander	1,339,32	16 15 Bosynghain	2201 Holm Summe
Per Annum Allowance			<u> </u>				F2						-	17%													(1 - 1		b	(Ø		
Per Diem Allowance		200	195	1115	195-	194																												178			
Days Employed		30/2	36.	30/2	10/4	8.14	30/2	301/2	264	16/2	20/2	2000	11	11/2	1/10	-	1/2	20 16	مرم	In	63	3012	27.0%	29	1/12	63	The Men	96/2	300	10	30	do !	or a	6			
																																					nan

Transaction Date: 8/22/1865, Rate Paid: 8/1/1864

This taxed receipt is for cargo delivered on one of the Neptune Line of Screw Steamers. This particular ship moved cargo between Providence RI and New York City. Screw Steamers are simply steam powered ships with one or more propellers or screws.

ELECTRA	THE NEPTUNE LINE OF SCREW STEAMERS NEW-YORK & PROVIDENCE.
	A B. GARDINER, AGENT, ISAAC ODELL, AGENT, Fox Point, Providence. Pier 27 North River, New-York.
MARKS AND NUMBERS.	Received from Olo Jaker in apparent good order, marked and numbered as in the margin, contents and weight unknown,
1x2al	Thirty thus Bulds Cotton
	which are to be delivered by the Steamers of the Company, at the Company's wharf in Providence, (dangers of the seas, pirates, war risks, fire on board or on shore, accidents to machinery and boilers, collision, leakage, rust and frost excepted,) with liberty to tow and assist vessels in all situations, and to sail with or without
000-17-	pilots, unto Company of the paying freight and charges therefor
	Not responsible for contents of boot and shoe cases, unless the cases are strapped with iron or wood. Deakage of liquors at owners' risk. No damage allowed unless claimed before the goods leave the Company's wharf. No package, if lost, damaged or stolen, to be deemed of greater value than Two Hundred Dollars, unless specifically receipted for at a greater valuation.
	New-York lift 2 186 Thu M PAKELS for the Company.

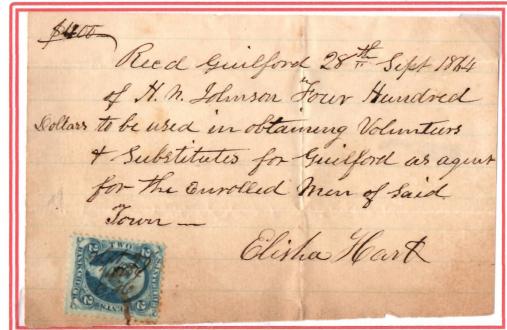
Transaction Date: 4/28/1865, Rate Paid: 8/1/1864

This very ornate receipt from Warren & Co. Passage and Exchange Office was for the sum of \$18. Note that the exchange rate of £2.50 is shown in the upper left.



Transaction Date: 9/28/1864, Rate Paid: 8/1/1864

This receipt is not a typical receipt nor is it a type often saved. This artifact is a \$400 receipt paid by H. M. Johnson who is most likely very wealthy. During the Civil War, a person can pay a bounty to replace a person conscripted into the Union Army. A gentleman, Elisha Hart, accepted the bounty to take the place of Mr. Johnson to fight in the Union Army.



No.

Me I Me I Me Marie and the same of these of the same of the s

Transaction Date: 6/26/1865, Rate Paid: 8/1/1864 Here is a New York Central Railroad receipt for the delivery of a very large shipment of 1st quality 4 foot wood. This particular receipt is used exclusively for wood. Note the scan of the reverse side which shows that this load was certified and measured by a "wood measurer".

30% scan of reverse

THE NEW-YORK CENTRAL RAILROAD COMPANY. 1865. PLACE OF DELIVERY. Beceived, of THE NEW-YORK CENTRAL RAILROAD COMPANY, by the hands of T. A. KNOWER,

Paymaster, Wine Thom and four Atund to Winty four I for Dollars,

in full for the above account. Transaction Date: 11/2/1869, Rate Paid: 8/1/1864
This supervisor's receipt documents a day's labor on Road District 1,
Washington County, Nebraska. This simple receipt documents the growth of the Kansas Nebraska territories following the Kansas Nebraska Act of 1854. This receipt is dated 2 years following the declaration of statehood for Nebraska.

	VISOR'S RECEIPT.
and performed one	days work on the roads in Road District No. 1 Blai
It Egiry Treasa	runty, Hebraska; and that the said labor was performed by
on the Second day of Motate Servitory of Hebraska, ss.	Supervisor of Road District No. ! Blain 9
noun District 200. In I fack	Supervisor of Supervisor of County, Hebraska, do solemnly for each day certified in the foregoing Certificate at
the time, in the District and by the person there Subscribed in my presence and sworn to before me;	an stated.
this day of 18	Supervisor of
	Road District, No. / Shings Washington County, Hebraska.

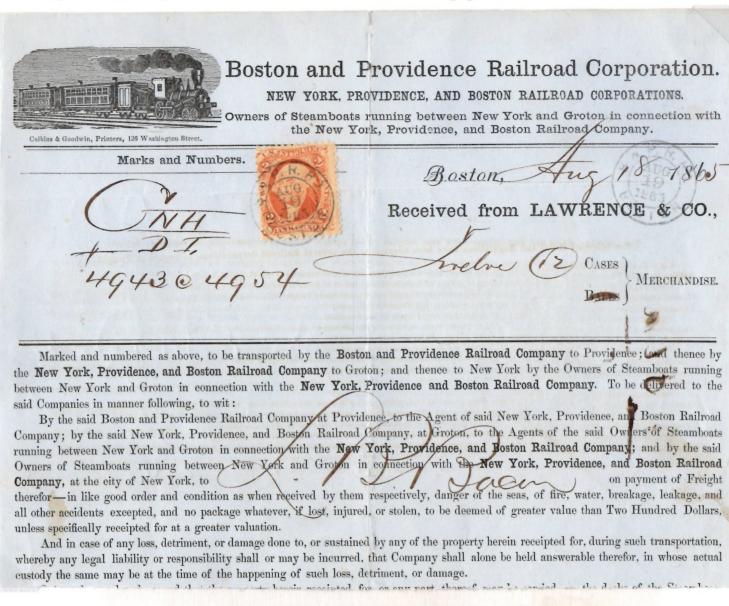


Receipt

Transaction Date: 8/18/1865, Rate Paid: 8/1/1864

This Boston and Providence Railroad receipt clearly shows what is required to mark the cargo. Below is a scan of the reverse which has the rules and regulations required to use their rail service to ship goods.

Rate Paid: \$.02/Receipt



The following Rules and Regulations have been adopted by the several Railroad Corporations, in regard to Freight

Eg-ALL articles of Preight must be plainly and distinctly marked, or they will not be received by the Company; and when designed to be forwarded, after #30-ALL articles of Freight must be plainly and distinctly marked, or they will not be received by the Company; and when designed to be forwarded, after transportation on the Railroad, a written order must be given, with the particular line of boats or teams marked on the goods, if any such be preferred or desired. The Company will not hold itself liable for the safe carriage or custody of any articles of Freight, unless receipted for by an authorized Agent, and no Agent of the Company is authorized to receive, or agree to transport, any Freight which is not thus receipted for. Duplicate Receipts, in the form prescribed by each Company, ready for signing, must accompany the delivery of any Freight to that Company.

ees, to a greater amount upon any single article of Freight than \$200, unless upon notice given company, ready for signing, mass accompany in exercise to a greater amount upon any single article of Freight than \$200, unless upon notice given of the mount, and a special agreement thereof. Specie, Draft, Bank Bills, and other articles of great intrinsic or representative value, will only be taken upon a presentation of their value, and by special agreement assented to by the Superintendent.

elves liable at all for any injury to any articles of Freight, during the course of tra The company win no hold more any special despatch in the transportation of such articles, unless made the subject of express stipulation. Nor wie hold themselves liable, as COMMON CARRIERS, for such articles, after their arrival at their place of destination and unlading in the Company's Warehouse totion of such articles, unless made the subject of express stipulation. Nor wil

or Depots.

Machinery, Furniture, Stoves, and Castings, Mineral Aeids, all Liquids, put up in gines or earthern ware. Unpacked Fruit, and Live Animals, will only be taken at the owner's risk of fracture or injury during the course of transportation, loading and unloading, unless specially agreed to the contrary.

Gamponder, Friction Matches, and like combactibles, will not be received on any terms; and all persons procuring the reception of such Freight by fraud or concenhent, will be held responsible for any damage which may arise from it, while in the custody of the Company.

All articles of Freight arriving at their place of destination must be taken away within twenty-four hours after being unlading from the Cars,—the Company and Carlos and Carl

eserving the right of charging storage on the same, or placing the same in store at the risk and expense of the owner, if they see fit, after the laps

40% scan of reverse



Telegraph - Taxed from 1862 -1864

Rate Paid: \$.03/Over 20 words

Telegraph – these were assigned to telegraph dispatches. A \$10 penalty was assessed if there was no stamp.

Transaction:	Revenue Stamp:
Beginning 10/1/1862:	
Charge for first 10 words up to 20	\$.01
Over 20	\$.03
Beginning 8/1/1864:	
Tax rescinded	

Transaction Date: 7/14/1863, Rate Paid: 10/1/1862

This 1863 printed dispatch form from the American Telegraph Company contains a message sent from Millbury, Mass. This is stamped with a \$.03 Telegraph part perforated properly paying the \$.03 tax. This is an Early Matching Usage.

No Time	AME	RICAN	TELEGRA	APH CON	APANY.
In order to go the station at whi while this Comps sages beyond FIF' ment; nor is the unless in like man message may be s	and against errors or delich it is to be received to any will, as heretofore, us TY dollars, unless a speci Company to be responsioner specially insured and	ays in the transmission of the station from which it we every precaution to ens all agreement for insuran- ple for any error or delay a amount of risk paid for on. No liability for any	ND ALL MESSAGES ARE RECE or delivery of messages, every message is originally sent. Half the usual prisure correctness, it will not be responsib to be made and paid for at the time of in the transmission or delivery or not at the time. No liability is assumed fe- errors in cipher messages. 145 BROADWAY, N. Y.	of importance ought to be B ce for transmission will be ch le for errors or delays in the tr sending the message, and the	EPEATED by being sent back from arged for repeating the message, an ansmission or delivery of repeated mes amount of risk specified on this agree message REYOND FIVE DOLLARS
Burney and management of the second				1. 1	
Con	J. Lb. C. II.	· · · · · · · · · · · · · · · · · · ·	ssage-subject to	y pury	14 1863
To	d the follo	wing Mes	ssage—subject to	o the above	Conditions:
20.	GIVE ADDRESS I	N FULL.	nov	Pro	
		1, 1	to Stown	frond	ence .
-		10 014	e omve	w in	Voneler
and	is do	honer	long we	is he	Mar
	/	ren	1		- Stag
				R.	Miggo
			(0)	1	11
	- 18				
	13 hd	001			
044				Operator's	/ / /

Warehouse Receipt - Taxed from 1862 - 1866

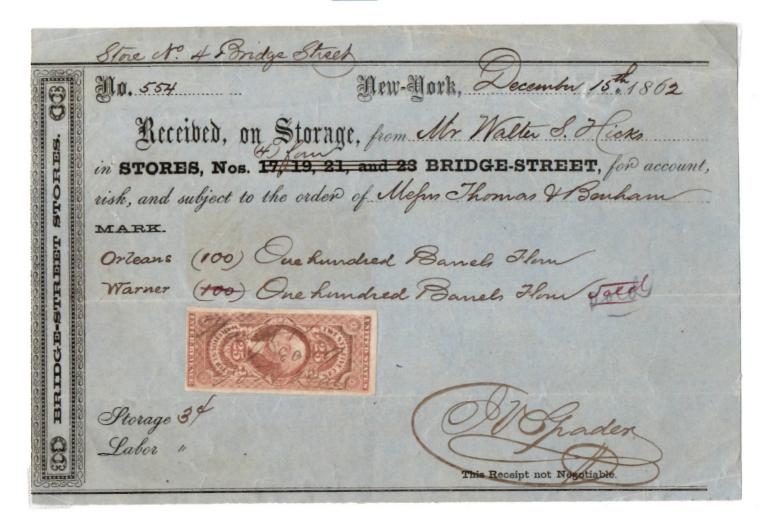
Rate Paid: \$.25/Any value

<u>Warehouse Receipt</u> – This is a receipt for any property held in storage in any warehouse or yard. The fine for omission was \$100 for each offense.

Transaction:	Revenue Stamp:
Beginning 10/1/1862:	
Any value	\$.25
Beginning 8/1/1864:	
Value up to \$500	\$.10
Over \$500 to \$1,000	\$.20
Each add'l \$1,000	\$.10
Value not ascertained	\$.25
Beginning 8/1/1866:	
Tax rescinded	

Transaction Date: 12/15/1862, Rate Paid: 10/1/1862

This Warehouse Receipt is for storage of flour at Store #4 on Bridge St. The company name is Bridge Street Stores. This OMU imperforate stamp pays the correct \$.25 tax.



Summary:

This extensive effort to raise funds to pay for the immense costs of the Civil War saw the printing of 1,479,580,795 revenue stamps with a value of \$97, 826,776.29. Using taxes as a method of revenue generation became ever more popular and is now a part of the fabric of America. The total revenue received from the stamps in this exhibit is \$303.36. This helped pay for munitions, horses, food and many varied and sundry items to maintain a war footing until the war was over and then continue to pay down the debt.

The cost of a Springfield 1861 rifle in 1862 was \$20. A Union private was paid \$15 per month. The money raised for this exhibit would pay for a patrol of 6 privates, all armed with Springfield rifles along with ammunition and rations for a month. Revenue stamps became an integral part funding the war and paying down the resulting debt. Could the war have been won without revenue stamps? A question for the scholars...

LET THE TAXING CONTINUE...

Transaction Date: 6/30/1883, Rate Paid 8/1/1864

This check is one of the few existing that is dated on the *last day that taxes* were collected based on the Revenue Act of 1862. All other taxes ended on September 30th, 1872 EXCEPT for checks.

